

CINDY HABER CENTER, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

CINDY HABER CENTER, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cindy Haber Center, Inc.
Robertsdale, Alabama

We have audited the accompanying financial statements of Cindy Haber Center, Inc. (a nonprofit organization) which comprise the statement of financial position as of September 30, 2020, and the related statements of activities and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cindy Haber Center, Inc. as of September 30, 2020, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

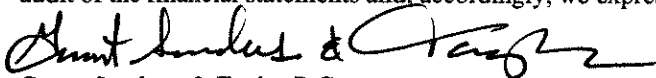
We have previously audited the Cindy Haber Center, Inc.'s September 30, 2019 financial statements, and our report dated August 10, 2021 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

In accordance with *Government Auditing Standards*, we have also issued a report dated August 10, 2021, on our consideration of the Cindy Haber Center Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cindy Haber Center Inc.'s internal control over financial reporting and compliance.

The Management's Discussion and Analysis (MD & A) on pages 3-6 and the Schedule of Employer Contributions and Changes in the Net Pension Asset on page 27 and 28 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Cindy Haber Center Inc. The Exhibit of the Provider's Members of the Board and Officers has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.



Grant, Sanders, & Taylor P.C.
Gulf Shores, Alabama
August 10, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CINDY HABER CENTER, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

Our discussion and analysis of the Cindy Haber Center Inc.'s (the "Board's") financial performance provides an overview of the Board's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the Board's financial statements and notes to the financial statements, which immediately follow this analysis.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Government* issued September 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Board Activities and Highlights

The Board is an entity under Alabama Acts 1967, Act Number 310, commonly referred to as a "310 Board". The Board was formed for the purpose of contracting with the Alabama Department of Mental Health/Intellectual Disabilities Division operating programs and facilities for intellectual disabilities services.

The role and function of the Board is to:

- Plan and take steps which lead to comprehensive, state, and community action to combat intellectual disabilities
- Develop a plan to meet the areas needs
- Develop public awareness and coordinate state and local activities relating to the various aspects of intellectual disabilities
- The Board will also coordinate the planning and development of resources for community services and support, including residential placements for individuals eligible for Department of Mental Health/Intellectual Disabilities Division services.

The Board is the local single point of contact for the purposes of coordinating and planning of Department of Mental Health/Intellectual Disabilities services for Baldwin, Clarke, Mobile and Washington Counties.

CINDY HABER CENTER, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

Analysis of the Board's Overall Financial Position

Net position may serve over time as a useful indicator of government's financial position. Refer to *Table 1* when reading the following analysis of net position. The Board's assets exceeded liabilities by \$3,896,415 as of September 30, 2020.

Table 1: Condensed Statement of Financial Position

Net assets on the Statement of Financial Position include the following:

	2020	2019
Current assets	\$ 3,039,213	\$ 3,349,082
Property and equipment	769,946	789,337
Other assets	1,088	55,779
Total Assets	3,810,247	4,194,198
 Deferred outflows of resources	 \$ 174,902	 \$ 160,092
 Current liabilities	 14,190	 877,460
Noncurrent liabilities	30,336	33,554
Total Liabilities	44,526	911,014
 Deferred inflows of resources	 \$ 44,208	 \$ 92,021
 Unrestricted	 2,995,775	 2,439,156
Restricted	130,694	122,762
Net Investment in Capital Assets	769,946	789,337
Total Net Position	\$ 3,896,415	\$ 3,351,255

Net Investment in Capital Assets – The component of net position that report the difference between capital assets less accumulated depreciation. The Board has no debt related to their capital assets; however, it would also be net the balance of debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of those capital assets.

Analysis of the Board's Operations

The results of this fiscal year's operations as a whole are reported in detail in the *Statement of Activities and Changes in Net Positions*. Table 2 below condenses the results of operations for the fiscal year into a format where the vendor can easily see the total revenues of the Board for the year. It also shows the impact the operations had on changes in net position as of September 30, 2020.

As shown in *Table 2*, the revenue from the Board's activities for the year ended September 30, 2020 was approximately \$5.75 million, including interest income.

CINDY HABER CENTER, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

Analysis of the Board's Operations (continued)

- Much of the revenue, \$5.6 million was collected from the state and federal government for program services provided during the year, as well as local funding.

Table 2: Condensed Statement of Activities and Changes in Net Position

	2020	2019
Support & Revenues		
State of Alabama Department of Mental Health program funds	\$ 5,606,893	\$ 14,293,744
Local match - local donations	136,748	207,493
Miscellaneous revenues	10,432	9,353
Total Support & Revenues	<u>\$ 5,754,073</u>	<u>\$ 14,510,590</u>
Expenses		
General	\$ 1,906,260	\$ 1,503,134
Other	-	4,948
Program	3,302,653	12,585,567
Total Expenses	<u>\$ 5,208,913</u>	<u>\$ 14,093,649</u>
Change in net position	\$ 545,160	\$ 416,941
Net Position - Beginning	<u>3,351,255</u>	<u>2,934,314</u>
Total Net Position - Ending	<u>\$ 3,896,415</u>	<u>\$ 3,351,255</u>

Summary of Cash Flow Activities

The following *Table 3* shows a summary of the major sources and uses of cash and cash equivalents for the current year. Cash equivalents are considered cash on-hand, bank deposits and highly liquid investments with a maturity of three months or less.

Table 3: Condensed Statement of Cash Flows

Cash flows from:	2020	2019
Operating Activities	\$ 1,376,627	\$ (445,657)
Investing Activities	9,407	7,902
Noncapital Financing Activities	133,815	244,065
Net increases (decrease) in Cash and Cash Equivalents	1,519,849	(193,690)
Cash and Cash Equivalents:		
Beginning of year	1,289,615	1,483,305
End of year	<u>\$ 2,809,464</u>	<u>\$ 1,289,615</u>

CINDY HABER CENTER, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

Summary of Cash Flow Activities (continued)

The Board's available cash and cash equivalents increased from \$1,289,615 at the beginning of fiscal year 2020 to \$2,809,464 at the end of fiscal year 2020 due to positive flow of funds provided by operating activities.

Capital Accumulation and Construction Activities

Capital asset acquisitions are capitalized at cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, and are expensed as incurred. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Financial Statements

The Board's financial statements are prepared on an accrual basis in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standard Board (GASB). The Board is structured as a single enterprise fund with revenue recognized when earned, not when received. Expenses are recognized when incurred, not when they are paid. Capital assets are capitalized and (except land) are depreciated over their useful lives. See the notes to the financial statements for a summary of the Board's significant accounting policies.

Economic Outlook

The Center for Medicare and Medicaid Services has set forth new rules that mandate de-confliction of support coordination and direct services. The Alabama Department of Mental Health (ADMH) has indicated agencies must de-conflict or they will begin providing support coordination in counties that have not met the de-confliction requirement.

The Cindy Haber Center's subcontractors are either in the process of or have completed this de-confliction process with its subcontractors. All subcontractors will be contract directly with ADMH by the end of 2020 fiscal year.

FINANCIAL STATEMENTS

CINDY HABER CENTER, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2020

	2020	Total for comparison only 2019
ASSETS		
Current Assets		
Cash	\$ 2,809,464	\$ 1,289,615
Due from the Alabama Department of Mental Health	214,852	2,048,528
Baldwin County Local Match Receivable	<u>14,897</u>	<u>10,939</u>
Total Current Assets	<u>3,039,213</u>	<u>3,349,082</u>
Capital assets, net	<u>769,946</u>	<u>789,337</u>
Other Noncurrent Assets		
Net pension asset	-	54,691
Utility deposits	<u>1,088</u>	<u>1,088</u>
Total Noncurrent Assets	<u>1,088</u>	<u>55,779</u>
Total Assets	<u><u>\$ 3,810,247</u></u>	<u><u>\$ 4,194,198</u></u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred employer pension contributions	\$ 174,902	\$ 5,276
Deferred pension losses	<u>-</u>	<u>154,816</u>
Total Deferred Outflows of Resources	<u><u>\$ 174,902</u></u>	<u><u>\$ 160,092</u></u>
LIABILITIES		
Current Liabilities		
Due to ARC of Baldwin County, Inc.	\$ -	\$ 822,354
Due to Dawn House, Inc.	-	40,916
Due to United Cerebral Palsy of Mobile, Inc.	<u>14,190</u>	<u>14,190</u>
Total Current Liabilities	14,190	877,460
Noncurrent Liabilities		
Accrued compensated absences and other payroll liabilities	29,430	33,554
Net Pension Liability	<u>906</u>	<u>-</u>
Total Noncurrent Liabilities	<u><u>\$ 44,526</u></u>	<u><u>\$ 911,014</u></u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension gain	<u><u>\$ 44,208</u></u>	<u><u>\$ 92,021</u></u>
NET POSITION		
Net Position		
Net Investment in Capital Assets	\$ 769,946	\$ 789,337
Restricted	130,694	122,762
Unrestricted	<u>2,995,775</u>	<u>2,439,156</u>
Total Net Position	<u><u>\$ 3,896,415</u></u>	<u><u>\$ 3,351,255</u></u>

CINDY HABER CENTER, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
SEPTEMBER 30, 2020

	2020	Total for comparison only 2019
OPERATING REVENUES		
State of Alabama Department of Mental Health Program Funds	\$ 5,606,893	\$ 14,293,744
OPERATING EXPENSES		
Program Services		
ARC of Baldwin County, Inc.	2,709,671	8,967,199
CCARC, Inc.	21,985	1,738,305
Dawn House, Inc.	265,287	497,596
United Cerebral Palsy of Mobile, Inc.	172,914	168,929
Washington County	1,283	901,989
Louise B. Davis Support Services	130,328	311,549
Fee for service - LAH, Part H, and Ineligibles	1,185	599
Total Program Services	3,302,653	12,586,166
Supporting Services		
Salaries	1,343,409	959,212
Payroll taxes & benefits	249,756	201,873
Pension	16,034	15,894
Audit, management & computers	26,762	33,591
Travel & training	46,989	61,928
Telephone	39,769	34,737
Utilities	10,398	11,081
Office supplies & printing	43,919	54,622
Building lease	49,220	34,313
Building repairs and maintenance	22,961	24,360
Office equipment	492	24,544
Depreciation	19,391	19,391
Insurance	20,042	16,115
Janatorial	15,705	12,259
Security	1,413	3,569
Total Supporting Services	1,906,260	1,507,489
Total Operating Expenses	5,208,913	14,093,655
OPERATING INCOME (LOSS)	397,980	200,089
OTHER REVENUES (EXPENSES)		
Interest & other income	9,407	8,350
Other	1,025	1,009
Local match - Local donations	136,748	207,493
TOTAL OTHER REVENUES (EXPENSES)	147,180	216,852
CHANGE IN NET POSITION	545,160	416,941
NET POSITION - BEGINNING OF YEAR	3,351,255	2,934,314
NET POSITION - END OF YEAR	\$ 3,896,415	\$ 3,351,255

CINDY HABER CENTER, INC.
STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2020

	2020	Total for comparison only 2019
Cash Flows From Operating Activities		
Cash received from the State of Alabama Department of Mental Health	\$ 7,440,569	\$ 13,777,427
Cash paid to the ARC of Baldwin County, Inc.	(3,532,024)	(8,860,438)
Cash paid to the CCARC, Inc.	(21,985)	(1,902,633)
Cash paid to Dawn House, Inc.	(306,203)	(505,818)
Other receipts	133,815	244,065
Cash paid to United Cerebral Palsy of Mobile, Inc.	(172,914)	-
Cash paid to service providers for Part H, LAH, Washington Country and Ineligibles	(2,468)	(1,144,329)
Cash paid to Louise B. Davis Support Services	(130,328)	(332,722)
Cash paid to employees	(1,350,436)	(956,165)
Cash paid for operating expenses	(277,670)	(311,432)
Cash paid for pension benefits	(16,034)	(15,894)
Cash paid for payroll taxes and benefits	(253,880)	(193,653)
Net Cash Provided (Used) by Operating Activities	1,510,442	(201,592)
Cash Flows From Investing Activities		
Proceeds from interest earnings	9,407	7,902
Cash Flows From Noncapital Financing Activities	-	-
NET INCREASE (DECREASE) IN CASH	1,519,849	(193,690)
CASH AT BEGINNING OF YEAR	1,289,615	1,483,305
CASH AT END OF YEAR	<u>\$ 2,809,464</u>	<u>\$ 1,289,615</u>
Cash Flows From Operating Activities		
Operating (Loss)	\$ 397,980	\$ 200,089
Adjustments to reconcile Excess of Public Support & Revenues under Expenditures (used) by operating activities		
Depreciation	19,391	19,391
(Increase) decrease in:		
Due from State of Alabama Department of Mental Health	1,833,676	(516,317)
Deferred employer pension contributions	(14,810)	(896)
Net pension asset	54,691	9,750
Increase (decrease) in:		
Other receipts	133,815	244,065
Due to ARC of Baldwin County, Inc.	(822,354)	106,760
Due to CCARC, Inc.	-	(164,328)
Due to Dawn House, Inc.	(40,916)	(8,222)
Due to United Cerebral Palsy of Baldwin County, Inc.	-	1,206
Due to Washington County	-	(74,617)
Due To Louise B. Davis Support Services	-	(21,174)
Deferred employer pension contributions	(47,813)	(5,799)
Net pension liability	906	-
Accrued compensated absences and other payroll liabilities	(4,124)	8,500
Total adjustments	1,112,462	(401,681)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,510,442</u>	<u>\$ (201,592)</u>

NOTES TO THE FINANCIAL STATEMENTS

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Cindy Haber Center Inc. (the Board) was incorporated on April 22, 1994, as an organization not-for-profit under the laws of the State of Alabama and was previously known as the MR/DD Board, Inc. The Board was created to carry out the duties enumerated in Alabama Public Law 310 (the "310 Board" law) to administer the funds flowing from the Alabama Department of Mental Health to the actual service providers in the Board's service area, Baldwin, Clarke, & Washington County, Alabama. The Board began operations in September, 1994.

Financial Statement Presentation

The financial statements of the Cindy Haber Center Inc. have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices used by the Board are discussed in subsequent sections of this note. The remaining notes are organized to provide explanations, including required disclosures, of the Board's financial activities for the fiscal year ending September 30, 2020.

Measurement Focus and Basis of Accounting

The Board follows standards of accounting and financial reporting for non-profit organizations. The Board reports using the economic resources measurement focus and the accrual basis of accounting whereby revenues are recorded as earned, (that is when they become determinable and measurable) and expenditures when incurred.

Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. As of September 30, 2020, the Board's only cash asset consisted of cash on deposit in banks.

Support and Revenue

The Board receives its funding through reimbursement contracts with the Alabama Department of Mental Health. These funds are provided to the Board based on the fee-for-service providers funding requests to the Board. Funds are contracted for annually, based on expected service needs and the costs therefore as budgeted by the Service Providers. The Board acts as a conduit for those funds and also provides and manages case management services for its clients.

As of October 1, 2019 the Mental Retardation Boards of Clarke, Baldwin, Washington and Mobile Counties were merged to form the MR/DD Board, Inc., presently known as the Cindy Haber Center Inc.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net position classes. When a temporary restriction expires, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as net position released from restrictions.

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net Position is required to be classified for account and reporting purposes into the following categories:

Net Investment in Capital Assets – Capital assets reduced by accumulated depreciation and by outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. Any significant unspent related debt proceeds or inflows of resources at year-end related to capital assets are not included in this calculation.

Unrestricted - Net Position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. Unrestricted net position may be designated for specific purposes by action of management or the Board.

Restricted- The restricted components of net position are composed of the pension asset and related accounts.

Property and Equipment

Property and equipment is stated at cost. Depreciation is provided over the useful lives of the respective assets using the straight-line method. The estimated life used for office furniture and equipment is 3-7 years and 39 years for the buildings. The cost of regular maintenance and repairs to the assets is charged to expense as incurred; significant improvements and betterments are capitalized.

The net property and equipment net asset balance has been recorded as a separate component of net position.

Income Taxes

The Board is exempt from taxes under Internal Revenue Code Section 501(c)(3) and similar state statutes and, therefore, has made no provision for income tax expense in the accompanying financial statements. In addition, the Board has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of IRC Section 509(a). There was no unrelated business taxable income of the Board for the fiscal year ending September 30, 2020.

Functional Expenses

Functional expenses have been classified between Program Services and Supporting Services based on the expenditures to the service providers under annual contracts and the regular other services provided by the Board outside those agreements.

Contributed Services

The Board does not recognize any support, revenues or expenses from services contributed by volunteers. If any support, revenue or expenses were recorded, they would be determined based on the difference of any amounts paid to an individual, if any, and the comparable compensation which would be paid to an individual if they were to occupy those paid positions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – PENSION PLAN

Summary of Significant Accounting Policies

The Employees' Retirement System of Alabama (the Plan) financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Contributions are recognized as revenues when earned, pursuant to the plan requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the Governmental Accounting Standards Board (GASB). Under these requirements, the Plan is considered a component unit of the State of Alabama and is included in the State's Comprehensive Annual Financial Report.

General Information about the Pension Plan

Plan description. The Employees' Retirement System of Alabama, an agency multiple-employer plan, was established October 1, 1945 under the provisions of Act 515 of the Legislature of 1945 for the purpose of providing retirement allowances and other specified benefits for state employees, State Police, and on an elective basis, to all cities, counties, towns and quasi-public organizations. The responsibility for the general administration and operation of ERS is vested in its Board of Control. The ERS Board of Control consists of 13 trustees. The Plan is administered by the Retirement Systems of Alabama (RSA). Title 36-Chapter 27 of the Code of Alabama grants the authority to establish and amend the benefit terms to the ERS Board of Control. The Plan issues a publicly available financial report that can be obtained at www.rsa-al.gov.

The ERS Board of Control consists of 13 trustees as follows:

- 1) The Governor, ex officio.
- 2) The State Treasurer, ex officio.
- 3) The State Personnel Director, ex officio.
- 4) The State Director of Finance, ex officio.
- 5) Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
- 6) Six members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
 - a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county, or a public agency each of whom is an active beneficiary of ERS.
 - b. Two vested active state employees.
 - c. Two vested active employees of an employer participating in ERS pursuant to § 36-27-6.

Benefits provided. State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. State employees who retire after age 60 (52 for State Police) with 10 years or more of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS (except State Police) are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service. State Police are allowed 2.875% for each year of State Police service in computing the formula method. Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 (56 for State Police) with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life.

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020*i*1

NOTE 2 – PENSION PLAN (Continued)

Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 members of the ERS (except State Police) are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service. State Police are allowed 2.375% for each year of state police service in computing the formula method.

Members are eligible for disability retirement if they have 10 years of credible service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits are calculated and paid to the beneficiary on the member's age, service credit, employment status and eligibility for retirement. The ERS serves approximately 909 local participating employers. The ERS membership includes approximately 169,952 participants. As of September 30, 2018, the Board's membership consisted of:

Membership as of the Measurement Date of September 30, 2020

Retired Members or Their Beneficiaries	
Currently Receiving Benefits	1
Vested Inactive Members	0
Non-vested Inactive Members	5
Active Members	33
Post-DROP Retired Members Still in Active Service	<u>0</u>
Total	<u>39</u>

Contributions: Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, covered members of the ERS were required by statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS are required by statute to contribute 7.50% of earnable compensation. Certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011. From October 1, 2011, to September 30, 2012, certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. State Police of the ERS contribute 10% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

Tier 2 covered members of the ERS contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. Tier 2 State Police members of the ERS contribute 10% of earnable compensation. These contributions rates are the same for Tier 2 covered members of ERS local participating employers.

The ERS establishes rates based upon an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with additional amounts to finance any unfunded accrued liability, the preretirement death benefit, and administrative expenses of the Plan. For the year ended September 30, 2020, the Board's active employee contribution rate was 2.67 percent of covered employee payroll, and the Board's average contribution rate to fund the normal and accrued liability costs was 2.30 percent of pensionable payroll.

Board's contractually required contribution rate for the year ended September 30, 2020, was 2.67% of pensionable pay for Tier 1 employees, and 0.37% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation as of September 30, 2017, a percent of annual pensionable payroll, and actuarially determined as an amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the City were \$[See City general ledger for FY2021] for the year ended September 30, 2021.

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – PENSION PLAN (Continued)

Net Pension Liability

The Board's net pension asset was measured as of September 30, 2019, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2018 rolled forward to September 30, 2019 using standard roll-forward techniques as shown in the following table:

	<u>Expected</u>	<u>Actual</u>
(a) TPL as of September 30, 2018	\$ 1,105,360	\$ 1,117,314
(b) Discount rate	7.70%	7.70%
(c) Entry Age Normal Cost for the period October 1, 2018 - September 30, 2019	45,133	45,133
(d) Transfers Among Employers:	-	89,461
(e) Actual Benefit Payments and Refunds for the period October 1, 2018 - September 30, 2019	<u>(12,557)</u>	<u>(12,557)</u>
(f) TPL as of September 30, 2019 = [(a) x (1 + (b))] + (c) + (d) + [(e) x (1 + 0.5 * (b))]	<u>\$ 1,222,565</u>	<u>\$ 1,324,900</u>
(g) Difference between Expected and Actual		\$ 102,335
(h) Less Liability Transferred for Immediate Recognition		89,461
(i) Experience (Gain)/Loss = (g) - (h)		\$ 12,874

Actuarial assumptions: The total pension liability in the September 30, 2019 actuarial valuation was determined based on the annual actuarial funding valuation report prepared as of September 30, 2018. The key actuarial assumptions are summarized below:

Inflation	2.75%
Salary increases	3.25% - 5.00%
Investment rate of return*	7.70%

*Net of pension plan investment expense

Mortality rates were based on the sex distinct RP-2000 Blue Collar Mortality Table Projected with Scale BB to 2020 with an adjustment of 125% at all ages for males and 120% for females at ages on and after age 78. The rates of mortality for the period after disability retirement are according to the sex distinct RP-2000 Disabled Retiree Mortality Table Projected with Scale BB to 2020 with an adjustment of 130% at all ages for females.

The actuarial assumptions used in the actuarial valuation as of September 30, 2017, were based on the results of an investigation of the economic and demographic experience for the ERS based upon participant data as of September 30, 2015. The Board of Control accepted and approved these changes in September 2016, which became effective at the beginning of fiscal year 2016.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class are as follows:

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – PENSION PLAN (Continued)

	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return*</u>
Fixed Income	17.00%	4.40%
U.S. Large Stocks	32.00%	8.00%
U.S. Mid Stocks	9.00%	10.00%
U.S. Small Stocks	4.00%	11.00%
International Developed Market Stocks	12.00%	9.50%
International Emerging Market Stocks	3.00%	11.00%
Alternatives	10.00%	10.10%
Real Estate	10.00%	7.50%
Cash	3.00%	1.50%
Total	<u>100.00%</u>	

*Includes assumed rate of inflation of 2.75%.

Discount rate: The discount rate used to measure the total pension liability was the long term rate of return, 7.70%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the ERS Board of Control. Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current pan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance at September 30, 2018	\$ 1,105,360	\$ 1,160,051	\$ (54,691)
Change for the year:			
Service cost	45,133	-	45,133
Interest	84,629	-	84,629
Changes of assumptions	-	-	-
Difference between expected and actual experience	12,874	-	12,874
Contributions-employer	-	8,059	(8,059)
Contributions-member	-	47,491	(47,491)
Net investment income	-	31,489	(31,489)
Benefit payments, including refunds of employee contributions	(12,557)	(12,557)	-
Administrative expense	-	-	-
Transfers among employers	89,461	89,461	-
Net changes	219,540	163,943	55,597
Balance at September 30, 2019	\$ 1,324,900	\$ 1,323,994	\$ 906

Sensitivity of the net pension liability to changes in the discount rate: The following table presents the Board's net pension liability calculated using the discount rate of 7.70%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.70%) or 1-percentage-point higher (8.70%) than the current rate:

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – PENSION PLAN (Continued)

Sensitivity of the NPL to Changes in the Discount Rate

	1% Decrease	Current Discount	1% Increase
	6.70	7.70	8.70
Plan's Net Pension Liability (Asset)	\$ 148,372	\$ 906	\$ (123,407)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2019. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2019. The auditor's report on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes detail by employer and in aggregate additional information needed to comply with GASB 68. The additional financial and actuarial information is available at <http://www.rsa-al.gov/index.php/employers/financial-reports/gasb-68-reports/>.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the Board recognized pension expense of \$11,804. At September 30, 2020, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 55,198	\$ 44,208
Changes of assumptions	78,552	-
Net difference between projected and actual earnings on plan investments	18,697	-
Employer contributions subsequent to the Measurement Date	22,330	-
Total	<u>\$ 174,777</u>	<u>\$ 44,208</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

Schedule of Amortization of Deferred Inflows and Outflows of Resources

Year Ended September 30:	
2021	13,075
2022	16,630
2023	25,915
2024	29,089
2025	19,891
Thereafter	\$ 3,639

CINDY HABER CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 3- RISK MANAGEMENT

The Board is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, worker's compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

NOTE 4- GOING CONCERN

The Board operates under an annual contract with the Alabama Department of Mental Health. Should the State's funding or the Federal governments' Medicare appropriation to the State change significantly or be reduced overall, this could affect the Board's ability to continue operations at its current level or cause the Board to cease operations for lack of adequate funding.

NOTE 5- PROPERTY, PLANT, AND EQUIPMENT

Major classes of property, plant and equipment (at cost) were as follows:

	Balance at September 30, 2019	Additions	Disposals	Balance at September 30, 2020
Land	\$ 89,578	\$ -	\$ -	\$ 89,578
Buildings	756,260	-	-	756,260
Land Improvements	6,250	-	-	6,250
Office Furnishings & Equipment	3,657	-	-	3,657
 Total	 <u>\$ 855,745</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 855,745</u>
 Accumulated Depreciation	 <u>\$ 66,408</u>	 <u>\$ (19,391)</u>	 <u>\$ -</u>	 <u>\$ 47,017</u>

NOTE 6- BANK DEPOSITS

The Board's deposits at year end were held by financial institutions that participate in the State of Alabama's Security of Alabama Funds Enhancement (SAFE) Program. The SAFE Program was established by the Alabama Legislature and is governed by the provisions contained in the *Code of Alabama 1975*, Sections 41-14A-1 through 41-14A-14. Under the SAFE Program all public funds are protected through a collateral pool administered by the Alabama States Treasurer's Office. Under this program, financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that financial institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation (FDIC). If the securities pledged failed to produce adequate funds, every institution participating in the pool would share the liability for the remaining balance.

NOTE 7- SUBSEQUENT EVENTS

Subsequent events were evaluated through the financial statements issuance date of August 10, 2021

COMPLIANCE AND INTERNAL CONTROL SECTION

**GRANT,
SANDERS
& TAYLOR, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

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AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
ALABAMA SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS
FLORIDA INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Cindy Haber Center, Inc.
Robertsdale, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cindy Haber Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cindy Haber Center, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cindy Haber Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cindy Haber Center Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Grant Sanders & Taylor", with a stylized flourish at the end.

Grant, Sanders, & Taylor P.C.
Gulf Shores, Alabama
August 10, 2021

GRANT, & SANDERS & TAYLOR, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE ALABAMA DEPARTMENT OF MENTAL HEALTH CONTRACT

Board of Directors
Cindy Haber Center, Inc.
Robertsdale, Alabama

We have audited the contract and provider agreements between the Alabama Department of Mental Health and the Cindy Haber Center, Inc. as of and for the year ended September 30, 2020.

Compliance with the Alabama Department of Mental Health Contract, Provider Agreements, and all applicable laws, rules, and regulations applicable to the Cindy Haber Center, Inc., is the responsibility of the Cindy Haber Center, Inc.'s management. As part of obtaining reasonable assurance about whether Contract, Provider Agreement and applicable laws, rules and regulations were complied with, we performed certain tests of transactions as outlined in the requirements of Section 12, Audits for Compliance with the Contract of the *DMH Audit Guidelines*. Revenues and expenditures were analyzed to determine if they were in compliance with applicable terms and conditions of the Alabama Department of Mental Health Contract and Provider Agreements. Funds claimed as match for federal programs were audited to determine if they were allowable and adequate to match the federal funds received.

The results of our tests disclosed no material instances of noncompliance with the DMH contract/agreement, Provider Agreements, and all applicable laws, and regulations.

This report is intended for the information of Management and the Alabama Department of Mental Health. However, this report is a matter of public record and its distribution is not limited.



Grant, Sanders, & Taylor P.C.
August 10, 2021

REQUIRED SUPPLEMENTARY INFORMATION

CINDY HARBOR CENTER, INC.
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	2020	2019	2018	2017	2016	2015
Actuarially determined contribution*	\$ 22,330	\$ 12,390	\$ 6,926	\$ 5,844	\$ 8,175	\$ 7,639
Contributions in relation to the actuarially determined contribution*	<u>22,330</u>	<u>12,390</u>	<u>6,926</u>	<u>5,844</u>	<u>8,175</u>	<u>7,639</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll**	\$ 1,416,060	\$ 837,172	\$ 467,987	\$ 439,394	\$ 375,961	\$ 375,961
Contributions as a percentage of covered-employee payroll	1.58%	1.48%	1.48%	1.33%	2.17%	2.03%

*The amount of employer contributions related to normal and accrued liability components of employer rate net of any refunds or error service payments. The Schedule of Employer Contributions is based on the 12 month period of the underlying financial statement.

** Employer's covered payroll for FY2020 is the total covered payroll for the 12 month period of the underlying financial statement.

Notes to Schedule

Actuarially determined contribution rates are calculated as of September 30, three years prior to the end of the fiscal year in which contributions are reported. Contributions for fiscal year 2020 were based on the September 30, 2017 actuarial valuation.

Methods and assumptions used to determine contribution rates for the period October 1, 2019 to September 30, 2020*:

Actuarial cost method	Entry age
Amortization method	Level percent closed
Remaining amortization period	29.7 years
Asset valuation method	Five year smoothed market
Inflation	2.75%
Salary increases	3.25-5.00% including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including inflation

*If the employer's financial reporting period end is other than September 30, 2020, additional assumptions should be reported for the basis of determining the portion of the contribution prior to or subsequent to this period.

CINDY HABER CENTER, INC.
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
FOR THE YEAR ENDED SEPTEMBER 30

	2019	2018	2017	2016	2015	2014
Total pension liability						
Service Cost	\$ 45,133	\$ 42,806	\$ 36,746	\$ 36,242	\$ 35,233	\$ 35,339
Interest	84,629	75,552	65,244	49,009	50,523	45,687
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	12,874	13,658	42,727	14,406	(98,123)	-
Changes of assumptions	-	6,162	-	137,080	-	-
Benefit payments, including refunds of employee contributions	(12,557)	(15,369)	(7,496)	(7,496)	(5,622)	(35,523)
Transfers among employers	89,461	-	-	-	-	-
Net change in total pension liability	219,540	122,809	136,951	229,241	17,989	45,503
Total pension liability-beginning	<u>1,105,360</u>	<u>982,551</u>	<u>845,600</u>	<u>616,359</u>	<u>634,348</u>	<u>588,845</u>
Total pension liability-ending (a)	<u>\$ 1,324,900</u>	<u>\$ 1,105,360</u>	<u>\$ 982,551</u>	<u>\$ 845,600</u>	<u>\$ 616,359</u>	<u>\$ 634,348</u>
Plan fiduciary net position						
Contributions - employer	\$ 8,059	\$ 5,152	\$ 4,358	\$ 8,960	\$ 10,121	\$ 10,668
Contributions - member	47,491	25,665	24,335	21,924	19,957	19,359
Net investment income	31,489	97,611	117,638	82,858	9,259	82,638
Benefit payments, including refunds of employee contributions	(12,557)	(15,369)	(7,496)	(7,496)	(5,622)	(35,523)
Transfers among employers	89,461	-	-	-	-	(865)
Net change in plan fiduciary net position	163,943	113,059	138,825	106,246	33,715	76,277
Plan net position - beginning	<u>1,160,051</u>	<u>1,046,992</u>	<u>908,157</u>	<u>801,911</u>	<u>768,196</u>	<u>691,919</u>
Plan net position - ending (b)	<u>\$ 1,323,994</u>	<u>\$ 1,160,051</u>	<u>\$ 1,046,992</u>	<u>\$ 908,157</u>	<u>\$ 801,911</u>	<u>\$ 768,196</u>
Net pension liability (asset) - ending	\$ 906	\$ (54,691)	\$ (64,441)	\$ (62,557)	\$ (185,552)	\$ (133,848)
Plan fiduciary net position as a percentage of the total pension liability	99.93%	104.95%	106.56%	107.40%	130.10%	121.10%
Covered-employee payroll	\$ 1,416,060	\$ 837,172	\$ 467,987	\$ 439,394	\$ 398,047	\$ 375,961
Net pension liability (asset) as a percentage of covered-employee payroll	0.06%	-6.53%	-14.00%	-14.00%	-47.00%	-36.00%

*Employer's covered payroll during the measurement period is the total covered payroll. For FY 2020 the measurement period is October 1, 2018 - September 30, 2019.

GASB issued a statement "Pension Issues" in March, 2016 to redefine covered payroll beginning with FY2017.

SUPPLEMENTAL INFORMATION

CINDY HABER CENTER, INC.
EXHIBIT OF MEMBERS OF THE BOARD AND OFFICERS
SEPTEMBER 30, 2020

Clara Myers 4899 Burkart Lane Orange Beach, AL 36561 Term expires April, 2027 President	Eileen Mueller 6779 Bayou Lane Elberta, AL 36530 Term expires April, 2023 Secretary	Norma Giles 310 Hwy 59 N Summerdale, AL 36580 Term expires April, 2025 Treasurer
Dianne McKenzie P.O. Box 238 McIntosh, AL 36553 Term expires April, 2022 Vice President	Michelle McDaniel 911 Country Lane Axis, AL 36505 Term expires March, 2025 Vice President	Rhonda Gibson P.O. Box 1161 Thomasville, AL 36784 Term expires April, 2023 Vice President
Dawn Lindsey 103 Calverdale Circle Daphne, AL 36526 Executive Director	Gillian Hartman 27787 Annabell Lane Daphne, AL 36526 Term expires April, 2023	Michael Rotton 920 Mystic Lane Thomasville, AL 36784 Term expires April, 2025
Brenda Harvey 11051 Rhett McConnell Rd. Theodore, AL 36582 Term expires March, 2025	Louise Weaver 1000 Manilla Road Jackson, AL 36545 Term expires April, 2027	Rev. Richmond Chaney 1514 Barlow Road Millry, AL 36558 Term expires April, 2022
Gabe Cartee 262 Woodyard Road Leroy, AL 36548 Term expires April, 2022	Julie Jackson 9726 Appen Circle Spanish Fort, AL 36527 Term expires April, 2025	Sara Hansen 205 Balleyshire Lane Jackson, AL 36545 Term expires April, 2023
Diane Jones 2008 Catherine Street Jackson, AL 36545 Term expires April, 2027	Judy Laxton 7855 Bardin Dr. Semmes, AL 36575 Term expires March, 2025	Thomas Rockwell 4131 Meadows Dr W. Mobile, AL 36619 Term expires March, 2025
Eugene Ambrose 106 Ezelle Street Grove Hill, AL 36451 Term expires April, 2027	Krisanne Enzor PO Box 66303 Mobile, AL 36660 Term expires March, 2025	William Scully, Jr. 511 Parkwood Ave. Daphne, AL 36526 Term expires April, 2021
Felisa Williams P.O. Box 452 Bay Minette, AL 36507 Term expires April, 2027	Trista Stout-Walker 318 N. Kimball Ave. Jackson, AL 36545 Term expires March, 2027	